LISTING OF THE CLAIMS

1-19. (Canceled)

20. (**Previously Presented**) A plasma etching method of performing plasma etching to an object made of silicon in a treatment chamber, said plasma etching method comprising:

introducing, into the treatment chamber, an etching gas which includes a fluorine compound gas and a rare gas;

energizing the etching gas into a plasma state by supplying electricity to the etching gas, the electricity having a frequency that is equal to or more than 27 MHz; and

etching the object using the plasma,

wherein the fluorine compound gas is one of sulfur hexafluoride (SF₆) gas and nitrogen trifluoride (NF₃) gas,

wherein the rare gas is helium (He) gas,

wherein a volumetric flow rate of the helium (He) gas introduced into the treatment chamber is equal to or more than 80% of a total volumetric flow rate of the etching gas, and wherein the etching gas does not contain oxygen (O₂) gas.

- **21.** (**Previously Presented**) The plasma etching method according to Claim 20, wherein the fluorine compound gas is sulfur hexafluoride (SF₆) gas.
- 22. (Canceled)
- 23. (Canceled)
- **24.** (**Previously Presented**) The plasma etching method according to Claim 21, wherein an inside wall of the treatment chamber is made of an insulating material.
- **25.** (Original) The plasma etching method according to Claim 24,

wherein the insulating material is one of quartz, alumina, an aluminum matrix with alumite treatment, yttrium oxide, silicon carbide, and aluminum nitride.

- **26.** (**Original**) The plasma etching method according to Claim 21, wherein the etching gas further includes chlorine (Cl₂) gas.
- **27.** (**Previously Presented**) The plasma etching method according to Claim 26, wherein a volumetric flow rate of the chlorine (Cl₂) gas introduced into the treatment chamber is equal to or less than 10% of a total volumetric flow rate of the etching gas.
- 28. (Canceled)
- 29. (Canceled)
- **30. (Original)** The plasma etching method according to Claim 20, wherein the etching gas further includes polymer forming gas, and the fluorine compound is sulfur hexafluoride (SF₆) gas.
- 31. (Original) The plasma etching method according to Claim 30, wherein the polymer forming gas is one of octafluorocyclobutane (C₄F₈) gas, trifluoromethane (CHF₃) gas, octafluorocyclopentene (C₅F₈) gas, and hexafluorobutadiene (C₄F₆) gas.
- **32.** (**Previously Presented**) The plasma etching method according to Claim 20, wherein the fluorine compound gas is sulfur hexafluoride (SF₆) gas, the etching gas comprises a first etching gas, and etching the object using the plasma constitutes a first etching, the method further comprising:
- a second etching of the object after the first etching using a second etching gas which includes a polymer forming gas and sulfur hexafluoride (SF₆) gas as a fluorine compound gas.
- 33. (Previously Presented) The plasma etching method according to Claim 20, wherein the etching gas is energized into a plasma state by an inductively coupled plasma (ICP) method.

34. (Original) A device which etches a silicon substrate,

said device forming a trench in the silicon substrate using the plasma etching method according to Claim 20.

35-37. (Canceled)